

TITLE 2 PUBLIC FINANCE
CHAPTER 110 LOCAL GOVERNMENT GRANTS
PART 3 LAW ENFORCEMENT PROTECTION FUND DISTRIBUTION

2.110.3.1 ISSUING AGENCY: Department of finance, and administration, local government division.
[2.110.3.1 NMAC - Rp, 2 NMAC 110.3.1 NMAC, 7/28/2026]

2.110.3.2 SCOPE: These rules and regulations shall apply to all governmental entities that have participated in and received money from the fund or that expect to qualify to participate in the annual distribution of the fund.
[2.110.3.2 NMAC - Rp, 2 NMAC 110.3.2 NMAC, 7/28/2026]

2.110.3.3 STATUTORY AUTHORITY: The division makes these rules pursuant to the authority of the Law Enforcement Protection Fund Act, being Sections 29-13-1 through 29-13-9 NMSA 1978, as amended.
[2.110.3.3 NMAC - Rp, 2 NMAC 110.3.3 NMAC, 7/28/2026]

2.110.3.4 DURATION: Permanent.
[2.110.3.4 NMAC - Rp, 2 NMAC 110.3.4 NMAC, 7/28/2026]

2.110.3.5 EFFECTIVE DATE: July 28, 2026, unless a different date is cited at the end of a section or paragraph.
[2.110.3.5 NMAC - Rp, 2 NMAC 110.3.5 NMAC, 7/28/2026]

2.110.3.6 OBJECTIVE: The objective of this rule is to set standards for the distribution and use of the law enforcement protection fund in accordance with the law, ensuring that all expenditures improve the efficiency, safety, and effectiveness of law enforcement agencies, while also maintaining accountability and adhering to procurement requirements.
[2.110.3.6 NMAC - Rp, 2 NMAC 110.3.6 NMAC, 7/28/2026]

2.110.3.7 DEFINITIONS:

- A. “Academy”** means the New Mexico law enforcement academy.
- B. “Accumulation”** refers to retaining any part of a distribution from the law enforcement protection fund beyond the fiscal year it was received, whether this retention is intentional, planned, or incidental. It does not include program income from canceled or modified purchases, cost reductions, or other legitimate savings within the same fiscal year, provided such income is spent on authorized law enforcement purposes during that year.
- C. “Applicant”** means any governmental entity allowed by law to seek participation in the distribution from the fund.
- D. “Carryover”** refers to the retention, rollover, or transfer of any unused portion of a distribution from the law enforcement protection fund into a future fiscal year, including the use, rollover, or attempted use of any unspent amount from one fiscal year in the following year.
- E. “Division”** refers to the local government division of the department of finance and administration.
- F. “Encumbered”** refers to funds that are legally committed through contracts, purchase orders, or other binding agreements made within the fiscal year of distribution.
- G. “Equipment”** refers to tangible personal property purchased to directly support law enforcement activities, including, but not limited to, personal equipment (such as firearms, non-lethal weapons, vests, handcuffs, batons, duty belts to carry these items, surgical gloves, flashlights, etc.), technology (such as license plate readers, cameras, radar detectors, body cameras, police radios, surveillance drones, surveillance cameras, audio equipment, facial recognition software, predictive policing software, etc.), vehicles (such as patrol cars, motorcycles, segways, bicycles, etc.), and other tools or equipment essential to law enforcement activities.
- H. “Fund”** refers to the law enforcement protection fund established by the Law Enforcement Protection Fund Act, as amended.

I. “Governmental Entity” refers to any political subdivision of the state established under general or special law that either receives or expends public funds.

J. “Indirect operating expenses” refer to costs that governmental entities incur for general operations but are not directly linked to law enforcement activities. These include rent, utilities, insurance, and administrative salaries, not directly tied to the delivery of law enforcement activities.

K. “Improvement or repair” refers to costs incurred for repairing, maintaining, or upgrading equipment owned or leased by a law enforcement agency, with the primary goal of preserving or enhancing the agency’s operational readiness, security, or storage capabilities.

L. “Maintenance tools” refers to instruments or supplies reasonably needed for maintaining or repairing law enforcement equipment or vehicles, such as bicycle tire pumps and diagnostic kits.

M. “Obligated” refers to funds that have been legally committed for spending within the fiscal year of distribution, including encumbered amounts and expenses already incurred, in accordance with applicable procurement and financial control requirements.

N. “Operational supplies and costs” refers to items directly connected to law enforcement functions, including data storage devices and consumables related to investigations or evidence handling.

O. “Program income” refers to funds that are returned, credited, or become available to an agency within the fiscal year of distribution because of:

- (1) canceled or changed purchases or projects;
- (2) spending less than planned;
- (3) sale of equipment purchased with distributions from the fund; or
- (4) cost savings.

P. “Recruitment infrastructure” refers to digital or physical resources such as recruitment websites, advertising efforts, and community outreach tools used to attract and retain qualified law enforcement personnel.

Q. “Training” refers to advanced courses, classes, certifications, or instructions aimed at improving the professional skills, knowledge, safety, or effectiveness of law enforcement personnel.

R. “Tribal Police department” refers to any tribal or pueblo police force that has a formal agreement with the department of public safety under Section 29-1-11 NMSA 1978. The law enforcement agencies of the bureau of indian affairs do not qualify, as they are federal agencies.
[2.110.3.7 NMAC - Rp, 2 NMAC 110.3.7 NMAC 7/28/2026]

2.110.3.8 ELIGIBLE EXPENDITURES:

A. Eligible expenditures may encompass various categories, as long as they directly improve law enforcement operations' capacity, safety, or functionality, or significantly aid recruitment and administrative efficiency through the purchase or acquisition of equipment, improvements or repairs to equipment, maintenance tools, operational supplies and costs, recruitment infrastructure, or training.

B. Eligible expenditures may include, but are not limited to:

- (1) law enforcement equipment;
- (2) certified police dogs, protective vests, and veterinary services;
- (3) advanced law enforcement training manuals;
- (4) advanced law enforcement planning and training in New Mexico or out of New Mexico if a comparable level of training is not available;
- (5) mileage and per diem for advanced law enforcement training or planning;
- (6) conferences associated with advanced law enforcement training and planning;
- (7) for the academy, tourniquet and trauma kits, and training on the use of tourniquets and trauma kits;
- (8) tuition, course fees, certification costs, travel, lodging, per diem, online course subscriptions, and reasonable expenses directly related to participation in advanced, specialized, or leadership training programs for law enforcement personnel.

C. Ineligible expenditures include, but are not limited to:

- (1) indirect operating expenses;
- (2) general office supplies, including desks, chairs, and file cabinets;
- (3) educational costs not associated with advanced training or planning;
- (4) district attorney investigators and attorney general investigators; and
- (5) kitchen appliances and bathroom accessories.

[2.110.3.8 NMAC - Rp, 2 NMAC 110.3.8 NMAC 7/28/2026]

2.110.3.9 PROCEDURES FOR LAW ENFORCEMENT PROTECTION FUND DISTRIBUTION:

A. All applicants must use the forms prescribed by the division, which will be available on the division's website by March 1. It is the ultimate responsibility of each governmental entity to ensure they receive an application.

B. Every governmental entity seeking to participate in the distribution of the fund shall submit an application to the division by March 31. Late applications will not be considered absent a showing of unusual circumstances. The division director shall review the unusual circumstances associated with any late applications and determine whether the division will accept the late application.

C. Sufficient and accurate information shall be given on each application to establish the need and eligibility for funds. The division reserves the right to request further information if the division receives an incomplete application; however, the division is not obligated to make such requests. Incomplete applications shall be given 10 days from the date of notification from the division to complete the application. Late applications that are incomplete may be given less than 10 days from the date of notification to complete the application, if necessary for the division to comply with the timeline established in these rules, in the discretion of the division director.

D. The application must be signed by the chief law enforcement officer and head of the governmental entity certifying that the information is accurate.

E. On or before April 15, the division shall consider and determine the needs of the applicants.

F. On or before May 1, the division shall notify each applicant in writing of the amount of distribution the applicant will receive. The division's decision will be based on Section 29-13-4 NMSA 1978, as amended.

(1) Any applicant may appeal the division's decision by filing a written notice of appeal with the secretary of finance and administration no later than May 15.

(2) The secretary of finance and administration shall review the division's determination in an informal and summary proceeding and shall certify the result of the appeal to the division no later than June 30. The division shall adjust its determination if the secretary of finance and administration approves the appeal.

(3) If no appeal is filed, the determination of the division shall be final and binding on May 15 and not subject to further review.

G. The division will certify and approve periodic allotments to be distributed from the fund by the state treasurer in accordance with Section 29-13-6 NMSA 1978, as amended.

[2.110.3.9 NMAC - Rp, 2 NMAC 110.3.9 NMAC, 7/28/2026]

2.110.3.10 PROHIBITION ON ACCUMULATION:

A. No governmental entity can carry over or accumulate fund distributions into the next fiscal year unless the funds are properly encumbered.

B. Any unexpended distribution shall revert to the law enforcement protection fund.

C. Amounts distributed from the fund shall be:

(1) expended only for the specific purposes as stated in the approved application; and

(2) expended pursuant to approved budgets and upon duly executed vouchers.

D. Any changes to the budget require prior written approval by the division.

E. The distributions from the fund are to be expended, not accumulated, except as provided for the peace officers' survivors fund.

F. Interest earned from a governmental entity's deposit of unspent amounts from the fund are program income and must only be used for purposes permitted under the Law Enforcement Protection Fund Act.

G. Before applying for an award from the fund, government entities must agree that any proceeds from selling or trading items bought with fund money will be returned to their fund within six months of receipt. This returned amount is to be used for fund-allowable purposes. However, if the consideration was obtained as part of a trade to acquire items for fund-eligible uses, a reversion is not necessary.

[2.110.3.10 NMAC - Rp, 2 NMAC 110.3.10 NMAC, 7/28/2026]

2.110.3.11 EXPENDITURE PLANNING CONSIDERATIONS:

A. To comply with Subsection C of Section 29-13-7, NMSA 1978, governmental entities should plan their annual expenditures to ensure that all distributions are fully committed within the same fiscal year they are received.

B. When creating annual budgets, governmental entities might benefit from prioritizing expenditures that lead to long-term enhancements in law enforcement functions, like officer safety gear, enhanced training, technological improvements, and recruitment efforts.

C. Agencies retain discretion in determining the most effective use of their distribution, provided that expenditures are consistent with New Mexico law and this rule.

[2.110.3.10 NMAC - N, 7/28/2026]

HISTORY OF 2.110.3 NMAC: Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center and Archives under:

LGD Rule 84-1, Relating to the Law Enforcement Protection Fund Act, filed 2/22/1984.

History of Repealed Material: 2 NMAC 110.3, Law Enforcement Protection Fund Distribution, filed 9/17/1996 - Repealed effective 12/27/2017.

2.110.3 NMAC - Law Enforcement Protection Fund Distribution filed 12/14/2017, Repealed, effective 7/28/2026.

Other History: 2 NMAC 110.3, Law Enforcement Protection Fund Distribution, (filed 9/17/1996) was replaced by 2.110.3 NMAC, Law Enforcement Protection Fund Distribution, effective 12/27/2017.

2.110.3 NMAC - Law Enforcement Protection Fund Distribution filed 12/14/2017, Replaced by 2.110.3 NMAC - Law Enforcement Protection Fund Distribution filed 12/14/2017 effective 7/28/2026.